



Georgia Department of Revenue

Murray County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page is current as of 05/15/2014.

LOCAL TAX OFFICIALS

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PROPERTY TAX RETURNS Property tax returns must be filed with the Murray County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

HOMESTEAD EXEMPTIONS The deadline for filing for a homestead exemption in Murray County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

This section describes special local homestead exemptions that only apply in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	Age	Other	Net Income	Gross Income	Ga. Law
	Elderly - 65	2,000	2,000	2,000	2,000	65	(1)	<10,000		
L12	Elderly – 65	12,000	12,000			65	(1)	<10,000		HB1024, 1997 (3)
L15	Resident	4,000					(1)		<15,000	HB1025, 1997

										(3)
L11	School			30,000	30,000	62	(2)	<20,000		HB32, 1999 (3)
	Elderly – School			80,000	80,000	70				HB1351, 2006 (3)

(1) This exemption can not be combined with other exemptions a taxpayer may qualify for.

(2) This exemption can be combined with other exemptions a taxpayer may qualify for.

(3) Click the links below to view House Bills for exemptions in table:

www.legis.ga.gov/legis/1999_00/leg/fulltext/hb32.htm

www.legis.ga.gov/legis/1997_98/leg/fulltext/hb1024.htm

www.legis.ga.gov/legis/1997_98/leg/fulltext/hb1025.htm

http://www.legis.ga.gov/legis/2005_06/search/hb1351.htm

Homestead Valuation Freeze Exemption This county has enacted a homestead valuation freeze exemption. This exemption will freeze the valuation of property at the base year valuation for as long as the homeowner owns and resides on the property. (HB1667, HB1666, 2004)

http://www.legis.ga.gov/legis/2003_04/search/hb1667.htm

http://www.legis.ga.gov/legis/2003_04/search/hb1666.htm

FREEPORT LEVEL ONE EXEMPTIONS Murray County voters have not elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture
- Class 2 - Finished goods produced in Georgia within the last 12 months
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline.

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

MOTOR VEHICLE REGISTRATION Murray County is on the 12-month staggered registration system. Vehicle tags are sold at 121 N. 4th Avenue, Courthouse Annex.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Murray County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and April 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before April 1 of each year at the same time they apply for the location permit.

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Murray County the Tax Commissioner is responsible for collecting intangible recording tax.

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

Independent School Systems There are no independent city school systems in this county.

City Tax The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property. City taxes are collected at:

City of Chatsworth	City of Eton
P.O. Box 516	P.O. Box 407
Chatsworth, Ga. 30705	Eton, Ga. 30724
(706)695-2834	(706)695-2652

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